UNITED STATES DISTRICT COURT SOUTHERN DISTRICT OF NEW YORK

GAKM RESOURCES LLC and GOLDTOEMORETZ, LLC

Plaintiffs,

v.

JAYLYN SALES INC., DON KREISS, HOSIERY CONCEPTS INC., TIMOTHY LEE, SE-GYE YANG HAENG CO., LTD., and DOES 1-30

Defendants.

Civil Action No. 08 CV 6030 (GEL)

RULE 7.1 DISCLOSURE STATEMENT

CORPORATE DISCLOSURE STATEMENT

Pursuant to Rule 7.1 of the Federal Rules of Civil Procedure, the undersigned counsel of record for the Defendant, Jaylyn Sales, Inc., certifies on behalf of the corporate defendant that it has no parent corporation, and there is no publicly held corporation that owns 10% or more of its stock.

Respectfully submitted,

GREENBERG TRAURIG, LLP

/s/ Masahiro Noda Dated: August 29, 2008 By:

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Attorneys for Defendant Jaylyn Sales Inc.